

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**Applicant(s):** William W. Feng, et al.  
**Title:** Method and system for numerically simulating foam-like material in finite element analysis  
**Serial No.:** 10/783,562  
**Confirmation No.:** 7548  
**Filing Date:** 03/19/2004  
**Examiner:** Juan Carlos Ochoa  
**Group Art Unit:** 2123  
**Docket No:** LSTC-004  
**Customer No:** 37804

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September 6, 2007

Mail Stop: Non-Fee Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Response to Non-Final Office Action (B)**

Commissioner for patents:

In response to the Non-Final Office Action (OA) dated April 13, 2007, please extend the time for response by two (2) months, to expire on September 13, 2007. Please amend the above identified application as follows:

**AMENDMENTS TO THE SPECIFICATION** starts on page 2 of this paper.

**AMENDMENTS TO THE DRAWINGS** begins on page 4 of this paper.

**LISTING OF THE CLAIMS** begins on page 5 of this paper.

**REMARKS** begin on page 11 of this paper.